

1. The Motion is **GRANTED**.

2. A Fair Fund, in accordance with Section 308(a) of the Sarbanes-Oxley Act of 2002, as amended [15 U.S.C. § 7246(a)], is hereby created for the benefit of defrauded investors and shall comprise and include the entire amount currently contained in the Court's registry established by the Clerk of the Court in this matter, minus the appropriate expenses incurred in establishing and maintaining the account or ordered by the Court to be paid to satisfy the Fair Fund's tax-related obligations.
3. The Distribution Plan of the Securities and Exchange Commission is **APPROVED**.
4. The Commission staff shall send out the Notice of Plan to Distribute Funds and other documents as provided in the Distribution Plan and follow the steps set forth in the Plan to resolve any objections to the Plan and move for a Final Distribution Order thereafter.
Recipients of the Plan shall have 60 days to object.
5. The Court shall retain jurisdiction over the Distribution Plan and the effectuation thereof.

SO ORDERED.

Dated: 9/30/2013

A handwritten signature in black ink, appearing to read "Paul A. Roth", is written above a horizontal line.

UNITED STATES DISTRICTJUDGE